IN THE UNITED STATES PATENT AND TRADEMARK OFFICE.

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Applicant: Matteo, Mark Examiner: Harbeck, Timothy M.

Title: GIFT CERTIFICATE ENVELOPE Docket No.: SIMP-0001

SYSTEM AND METHOD

Mail Stop Amendment Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT

Sir:

This paper is being filed in response to the Office Action dated 20 January 2006 and is accompanied by a request for a three month extension of time with the corresponding fee. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 7 of this paper.